

**Exhibit A****USA COMMERCIAL MORTGAGE**

3rd Objection to Claimants Asserting Priority Status - Reclassify as General Unsecured Claims

<u>Claimant</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority Asserted</u>	<u>Proposed Treatment/Comments</u>
					<u>Objection</u>
1 Oberlander, Daniel 5532 Spearfish Lake Ct. Las Vegas, NV 89148-7645	10/25-00762	11/9/2006	Blank	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
2 Oberlander, Daniel 5532 Spearfish Lake Ct Las Vegas, NV 89148-7645	10725-00969	11/3/2006	\$1,482.58	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
3 Olympia Capital Management C/O Geraldine Houghton 2871 Pinta Perris, Ca 92571	10725-01254	11/9/2006	\$100,000.00	P, U - unknown	Claim is not entitled to priority status and should be classified as a general unsecured claim.
4 Oppio, Catherine Po Box 15 430 Gonowabie Crystal Bay, NV 89402	10725-01846	1/4/2007	\$252,021.41	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
5 Owens, Milton 1094 7Th St San Pedro, Ca 90731	10725-00570	10/12/2006	\$26,129.00	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
6 Paczosa, Stanley 8617 Linderwood Las Vegas, Nv 89134	10725-01222	11/10/2006	\$72,070.98	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
7 Parker, Lexey S 4005 Plateau Rd Reno, NV 89519	10725-01807	12/20/2006	\$21,477.82	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
8 Perrone, Catherine 923 Croton Rd Celebration, FL 34747-4843	10725-00807	10/30/2006	\$180,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.

9	Raymond Troll Trust C/O Raymond Troll Trustee 77420 Sky Mesa Ln Indian Wells, CA 92210-6103	10725-01815	12/18/2006	\$29,794.30	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
10	Raymond Troll Trust C/O Raymond Troll Trustee 77420 Sky Mesa Ln Indian Wells, CA 92210-6103	10725-01816	12/18/2006	\$35,117.06	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
11	Renee Leff-Kaplan 4330 Romero Drive Tatzana, CA 91356	10725-00618	10/17/2006	\$60,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
12	Ricci, Michael H 1204 Camballeria Dr Carson City, NV 89701-8655	10725-01638	12/8/2006	\$27,057.95	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
13	Ricci, Michael H 1204 Camballeria Dr Carson City, NV 89701-8655	10725-01639	12/8/2006	\$8,076.92	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
14	Ricci, Michael H 1204 Camballeria Dr Carson City, Nv 89701	10725-01641	12/8/2006	\$136,058.88	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
15	Riordan, Cecil E & Barbara 2370 Overlook Ct Reno, NV 89509	10725-01913	1/10/2007	\$57,069.30	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
16	Roach, Blair & Barbara K Po Box 1238 Zephyr Cove, Nv 89448	10725-02293	1/12/2007	\$7,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
17	Robert L Ogren Trust Dtd 6/30/92 C/O Robert L Ogren Trustee 3768 Rick Stratton Dr Las Vegas, NV 89120-2647	10725-01543	12/4/2006	\$121,334.20	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.

18	Robert W Ulm Living Trust Robert W Ulm Trustee 414 Morning Glory Rd St Marys, Ga 31558	10725-01148	11/9/2006	Unknown	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
19	Santoro Family Trust Utd 4/29/02 C/O Nicholas J & Juanita Santoro Ttees 2312 Pearl Crest St Las Vegas, NV 89134-6732	10725-01472	11/15/2006	\$300,000.00	P, U -- Unknown	S Claim is not entitled to priority status and should be classified as a general unsecured claim.
20	Santoro Family Trust Nicholas & Juanita Santoro Ttees 2312 Pearl Crest St Las Vegas, NV 89134-6732	10725-00812	11/13/2006	\$300,000.00	P, U - Unknown	S Claim is not entitled to priority status and should be classified as a general unsecured claim.
21	Scheidegger Family Trust Dtd 12/26/01 C/O Edward J Scheidegger Trustee 5101 Cashmere Ct Fair Oaks, CA 95628-5365	10725-00332	9/28/2006	\$50,000.00	P - Unknown	S Claim is not entitled to priority status and should be classified as a general unsecured claim.
22	Silvestri, Silvio & Kathryn 13621 Wolf Rd Grass Valley, CA 95949-8187	10725-00456	10/5/2006	\$74,340.00	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
23	Smith, Fraser 2620 Western Ave Las Vegas, Nv 89109	10725-01710	10/11/2006	\$5,810.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
24	Stewart, John W 5600 Boulder Hwy Apt S1572 Las Vegas, NV 89122	10725-01819	12/26/2006	\$60,560.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
25	Stewart, Lynda 4605 E. Juana Ct. Cave Creek, AZ 85331	10725-00575	10/13/2006	Blank	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
26	Stimpson, Shawn A 5799 Cathedral Peak Dr Sparks, NV 89436-1848	10725-00463	10/6/2006	\$50,000.00	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.

27	Stimpson, Shawn 5799 Cathedral Peak Dr Sparks, NV 89436	10725-00464	10/6/2006	\$50,000.00	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
28	Stoebling, David 3568 E Russell Rd Ste D Las Vegas, NV 89120-2234	10725-00946	11/2/2006	\$979.54	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
29	Stoebling Family Trust C/O David Stoebling Trustee 3568 E Russell Rd Ste D Las Vegas, NV 89120-2234	10725-00945	11/2/2006	\$50,000.00	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
30	Stoebling Family Trust C/O David Stoebling Trustee 3568 E Russell Rd Ste D Las Vegas, NV 89120-2234	10725-01068	11/2/2006	\$100,000.00	P, S	Claim is not entitled to priority status and should be classified as a general unsecured claim.
31	The M. Evelyn Fisher Revocable Trust Dated 11/07/05 C/O M. Evelyn Fisher, And/OR Successor(S) In Trust 12051 S. Cherokee Ln. Tucson, AZ 85736-1317	10725-00578	10/23/2006	\$206,132.75	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
32	Turok, Noemi N 8808 Rainbow Ridge Dr Las Vegas, NV 89117-5815	10725-01174	11/10/2006	\$50,000.00	P, S, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
33	Valley Investments Corp 3131 Meade Ave Ste A-1 Las Vegas, NV 89102-7809	10725-00357	10/2/2006	\$1,492.91	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
34	Wahl, David C Po Box 8012 Mammoth Lakes, CA 93546-8012	10725-02313	1/13/2007	\$10,238.91	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.

35	Wahl, David C Po Box 8012 Mammoth Lakes, CA 93546-8012	10725-02335	1/13/2007	\$15,542.15	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
36	Warwick, William 170 Dayton St Danvers, MA 01923	10725-00434	10/4/2006	\$57,833.00	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
37	Weicherdng, Gary 4960 Harrison Dr #107 Las Vegas, NV 89120	10725-01260	11/10/2006	\$53,500.00	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
38	Weicherdng, Gary 4960 Harrison Dr #107 Las Vegas, NV 89120	10725-01260	11/10/2006	\$33,500.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.